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When Private Internal Investigators turn Against the Whistleblower: The Case of Norwegian Police

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ABSTRACT
The business of fraud examiners in private internal investigations is important to many auditing firms and law firms. They are hired by public and private organizations when there are suspicions of misconduct and financial crime. Suspicions are sometimes disclosed by whistleblowers who attempt to tell what they perceive as illegal, immoral or illegitimate practices. This article presents a case from the Norwegian police, where whistleblowers expressed concerns about overtime, use of private cars, and procurement of equipment for personal use. The main whistleblower was also the ombudsman in the organization, where he repeated his accusations and allegations so frequently that he ended up being the main subject in the private internal investigation. This study finds partly support for the blame game hypothesis.

Keywords: police management; internal investigation; whistleblowing; blame game; fraud examination.

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INTRODUCTION

Whistleblowers attempt to disclose information about what they perceive as illegal, immoral or illegitimate practices (Atwater, 2006; Bjørkelo et al., 2011; Vadera et al., 2009; Vadera and Aguilera, 2015). Private internal investigators are hired to reconstruct the past after suspicions of misconduct, often reported by whistleblowers (Brooks and Button, 2011; Green and Podgor, 2014; Miller, 2010). Whistleblowers are supposed by be treated as information sources by internal investigators, and they are supposed to be protected against reprisals and revenge. Investigators should never play the blame game (Gottschalk, 2016).

However, the practice is sometimes very different. As illustrated in this case study, private internal investigators turned against the whistleblower. The case study is from Norwegian police, which has been hit by several whistleblowing scandals. Because of all the scandals, the major union for police officers in Norway advised its members not to blow the whistle anymore (Andersen, 2016).

This case study is important, as the business of fraud examiners in private internal investigations is growing without being subject to any regulation in most jurisdictions (Button and Gee, 2013; Schneider, 2006). The purpose of this article is to test the blame game hypothesis suggesting that fraud examiners can be hired to place the blame for negative incidents where the client would like to see the blame (Gottschalk, 2016).

WHISTLEBLOWING ABOUT DEVIANT BEHAVIOR

Whistleblowers attempt to disclose information about what they perceive as illegal, immoral or illegitimate practices. Fraud investigators reconstruct the past after suspicions of
misconduct and financial crime. Whistleblowers are an important source of information for many fraud investigators. In the following, characteristics of whistleblowers and their trustworthiness as information sources and quality of information pieces are discussed. We emphasize the whistleblower’s problems, symptoms and ailments in a situation where identified persons are to be considered innocent until proven guilty (Bjørkelo et al., 2011). Since persons are neither prosecuted nor convicted, and since persons may indeed be innocent, the quality of information from the whistleblower is problematic. Rather than representing a case where the whistleblower in the end was right, this case study presents a situation where the whistleblower in the end may be wrong. Suspicions of misconduct and crime in organizations often arise when whistleblowers disclose information about potential wrongdoing (Atwater, 2006). Since misconduct and white-collar crime is difficult to detect and prosecute, whistleblowers represent important information sources in the following fraud examinations and police investigations (Vadera et al., 2009). Whistleblowers may be able to provide forensic evidence in addition to witness statements (Vadera and Aguilera, 2015).

However, whistleblowers as information sources in fraud investigations are not without problems. The trustworthiness of both source (the whistleblower) and information (the facts) have to be evaluated carefully by investigators before they are included as pieces in an investigative puzzle. The focus on organizational members who speak out about perceived wrongdoing has increased in recent years. Whistleblowing has gained recognition as an organizational social control instrument because it can terminate wrongdoing and bring offenders to justice (Bjørkelo et al., 2011). Johnson (2005) has the following definition of whistleblowing:
Whistleblowing is a distinct form of dissent consisting of four elements: (1) the person acting must be a member or former member of the organization at issue; (2) his or her information must be about nontrivial wrongdoing in that organization; (3) he or she must intend to expose the wrongdoing, and (4) he or she must act in a way that makes the information public.

Vadera et al. (2009) has the following definition of whistleblowing:

Whistleblowing is the disclosure by organizational members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action.

Atwater (2006) defines whistleblowing as an act by which an individual reveals wrongdoing within an organization to those in positions of authority or to the public, with hopes of rectifying the situation. Bjørkelo et al. (2011: 208) argue that the most widely applied definition in research is “the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action.”

Vadera et al. (2009) identified the following characteristics of whistleblowers and whistleblowing:

- Federal whistleblowers were motivated by concern for public interest, were high performers, reported high levels of job security, job achievement, job commitment and job satisfaction, and worked in high performing work groups and organizations.
- Anger at wrongful activities drove individuals to make internal reports to management. Retaliation by management shifted individuals’ focus away from helping their organizations or victims and toward attaining retribution.
- Whistleblowing was more likely when observers of wrongdoing held professional positions, had more positive reactions to their work, had longer service, were recently
recognized for good performance, were male, were members of larger work groups, and were employed by organizations perceived by others to be responsive to complaints.

- Whistleblowing was more frequent in the public sector than in the private.
- Whistleblowing was strongly related to situational variables with seriousness of the offense and supportiveness of the organizational climate being the strongest determinants.
- Inclination to report a peer for theft was associated with role responsibility, the interests of group members, and procedural perceptions.

Zipparo (1999) identified the following two main factors which deter public officials from reporting corruption: (1) concern about not having enough proof, and (2) absence of legal protection from negative consequences.

Miceli et al. (2008) suggest that employees can be encouraged to report wrongdoing both before concerns are expressed and once concerns are expressed. Before concerns are expressed, employees can be encouraged in development of moral identity and moral agency, in creating a tough anti-retaliation policy that permits disciplining or dismissing employees who retaliate against whistleblowers, and in disseminating the policy through the intranet, in orientation materials, and elsewhere. After concerns are expressed, employees can be encouraged to focus on the wrongdoing alleged in the complaint and not on the complainant, to investigate reports fully and fairly, and to take swift action when the complainant is well-founded.

In a study of corruption in public procurement in the European Union, Wensink and Vet (2013) found that approximately 40% of fraudulent activities are detected by a whistleblower alert. They recommend furthering investing in good functioning systems for whistleblowers,
including proper protection of whistleblowers. Legislation on whistleblowing as well as protection of whistleblowers represents areas that are not well regulated yet.

Some potential whistleblowers are reluctant to blow the whistle because they adhere to the loyalty-betrayal paradox. They consider whistleblowing an act of treachery against the organization. The loyalty-betrayal paradox leads to a pro-organizational behavior defined by a dedication to the in-group and reflects such values as patriotism, self-sacrifice, and allegiance.

In the name of loyalty, individuals will sacrifice themselves to save their group members (Fehr et al., 2015).

PRIVATE INTERNAL INVESTIGATIONS

When suspicions of misconduct and white-collar crime arise in organizations, fraud examiners are often hired by the organization to investigate the matter. A number of reasons often prevent organizations from reporting suspicions to the police or the public (Gottschalk and Tcherni-Buzzeo, 2016). Fraud examiners in financial crime investigations are employed by accounting firms and law firms to conduct reviews to reconstruct the past.

Reports of investigations by fraud examiners are typically written at the final stage of private inquiries. Reports are handed over to clients who pay for the work. Reports are seldom disclosed, so that the public never learn about them. Reports are often protected by the attorney-client privilege, when investigating firms are law firms (Williams, 2005).

An investigation is an investigation, regardless of whether the investigator is employed by a police agency or a private firm. The goal is to uncover the facts in a particular situation. In doing so, the truth about the situation is the ultimate objective. However, an investigation by the police is going to start with a crime, or a suspected crime, and the end goal is going to arrest and successfully prosecute the guilty person(s), or alternatively, dismiss the case because of innocence or lack of evidence. Professional detectives are just as much to look for
evidence proving innocence as look for evidence proving guilt. A private investigation is mainly after the facts, with the goal of determining how a negative event occurred, or the goal of determining whether the suspected action occurred at all. The goal might also be to prevent a situation from ever occurring in the first place, or to prevent it happening again.

Private fraud investigators are not in the business of law enforcement. They are not to find private settlements when penal laws are violated. Their task is to reconstruct the past as objectively and completely as possible. Therefore, sources of information are critical to complete the puzzle as professionally as possible. If the puzzle is not complete, private examiners are unable to draw trustworthy conclusions.

Police investigations differ from private investigations because they aim to convict a person of a crime or dismiss a person from the case, while private investigations are used more to evaluate potential for economic crime to occur and to get rid of the issue internally rather than through the involvement of the police (Schneider, 2006).

The roles of police detectives and private investigators are different in the fact that they do not have the same powers. Police officers have powers of arrest, communication control and surveillance, as well as technology and document seizure. On the other hand, police officers have strict rules that they have to follow within their department. Officers are responsible for following rules and guidelines set before them by the government. Private investigators have more freedom to explore and conduct inquiries into suspected crime and criminals. However, the police officers’ advantage is their ability to seize documents and subpoena the guilty party. The police have formal power in terms of law enforcement on behalf of society. While private investigators have less power in their work, they enjoy more freedom in how they do their work.

Objectivity as well as integrity is important in fraud investigations. Objectivity is undeniable knowledge of facts, capability to extract true knowledge as well as judgment without
prejudice, partiality and prefixed notions (Zagorin, 2001). Objectivity is a state of mind in which biases do not inappropriately affect understanding and assessment (Mutchler, 2003). Integrity is defined as the quality of being honest and morally upright. Integrity implies absence of misconduct. The term integrity derives from Latin adjective integer, which means to be complete or whole (Killinger, 2010).

The private internal investigation case that we are about to present is from Norwegian police, but it has nothing to do with the role of police detectives. Rather, the case is like any other fraud examination study concerned with an organization where someone blew the whistle concerning perceived misconduct and crime. The case is about the National Police Immigration Unit in Norway.

RESEARCH METHOD

This article presents results from a content analysis of an internal investigation report. Content analysis is the research methodology applied in this study (Patrucco et al., 2017), where content analysis is a procedure that attempts to identify specific characteristics within texts attempting to make valid inferences (McClelland et al., 2010: 1259):

Content analysis assumes that language reflects how people understand their surroundings and reflects their cognitive processes.

The following description of the national police immigration unit, the background for the private internal investigation, and the findings and conclusions from the investigation process represent the content that is analyzed.

As described below, the private internal investigators from KPMG (2016) turned against the ombudsman as the main whistleblower at the National Police Immigration Unit in Norway in their conclusions. According to the mandate, investigators were to examine allegations by the whistleblowers. They concluded that all concerns were unfounded. According to the mandate,
investigators were also to examine the way concerns had been expressed. They concluded that concerns had been expressed in a very harmful manner.

The blame game hypothesis is the focus of the content analysis in this article. The blame game hypothesis suggests that suspected individuals do not necessarily become subject to a fair investigation by private examiners and financial crime specialists. Research on organizational justice and social accounts focuses on how explanations of negative events are publicly communicated to others. Explanations affect outcomes such as trust in the organization, feelings of anger, dissatisfaction, frustration, and stress. Suspects find it unfear, especially when suspicions develop into more-grounded or less-grounded accusations (Gottschalk, 2016).

NATIONAL POLICE IMMIGRATION UNIT

The National Police Immigration Unit in Norway is responsible for registering asylum seekers who come to Norway. The police have to establish their identity, forcibly return people without lawful residence, and run the police immigration detention center.

In the fall of 2015, a record number of refugees reach Norwegian borders both in the south and on the border to Russia. Norwegian police had the task of checking identities for all the people who crossed the border. When people arrive in Norway, they must report to passport control or the nearest police authority to identify themselves and provide such information as is necessary to determine whether their entry into the country would be legal. If someone arrives in Norway from another country that participates in the Schengen police collaboration, the person is not subject to entry control. Every country that participates in the Schengen collaboration undertakes control on its external frontiers on behalf of the whole Schengen territory. However, in the fall of 2015, parts of the Schengen system broke down, and national boarders were introduced temporarily also between Schengen nations.
In 2017, the police immigration unit had to downsize. Up to 80 employees were expected to leave the unit. Downsizing was a consequence of the fact that the flow of asylum seekers had almost stopped. Following the large increase in of asylum seekers to Norway in 2015, the unit was boosting its budgets both towards the end of 2015 and in 2016, which lead to significant increase in staffing. Despite fewer asylum seekers since the middle of 2016, the police unit had the same number of deportation in 2017. The target for 2017 was 9,000 deportations (Wijnen, 2017).

The National Police Immigration Unit was in a state of emergency and chaos when the sudden flow of large numbers of asylum seekers entered Norway late 2015 and early 2016. In this period, the suspected misconduct and potential crime occurred. In times of lacking controls and chaos, social disorganization may occur, where individuals in the organizations may find ample opportunities to benefit themselves. The convenience of deviant behavior for personal enrichment increases in organizational settings where normal controls and procedures do not function properly (Gottschalk, 2017).

IMMIGRATION UNIT INVESTIGATION

KPMG is a professional service firm and one of the big four auditors along with Deloitte, Ernst & Young and PricewaterhouseCoopers. Seated in Amsterdam, the Netherlands, KPMG employs 189,000 people and has three lines of services: financial audit, tax and advisory. Risk consulting including private internal investigations is one of KPMG’s many business areas.

On January 27, 2016, investigators from KPMG in Norway were hired by the management at the National Police Immigration Unit to conduct an inquiry. The fraud examiners were to provide an assessment of possible misconduct incidents by trusted executives in the unit. The possible incidents were mainly concerned with suspicions of white-collar crime. KPMG
delivered their report of investigation of 74 pages on September 29, 2016. After several rounds of requests, we were able to obtain the report for research purposes in February 2017, when the report was made publicly available.

The mandate for the KPMG (2016: 6) investigation was as follows:

KPMG is to conduct an independent factual survey of allegedly criticized conduct. An assessment shall be made of whether there is a violation of the Working Environment Act’s rules regarding the psychosocial milieu or other misconduct behavior. KPMG shall conduct an independent factual inquiry into the use of overtime. There are allegations of favorable assignment of overtime, inadequate management and control, and that employees have had unlawful/unreasonable work load due to excessive overtime. A systematic investigation into overtime use will be conducted for a larger number of employees. It is necessary to assess whether there is a breach of the regulations of working hours, i.e. the Working Environment Act and the working time provisions for the police and if someone has or may have achieved illegal/unfair financial benefits after assignment of tasks that lead to overtime. Examiners shall also assess whether the police immigration unit have applied appropriate control and use of overtime. KPMG is to evaluate whether complaints, expressed concerns and allegations of misconduct behavior are covered by the Working Environment Act and Whistleblowing Regulations, including the immigration unit’s internal routines for whistleblowing and the unit’s policies against bullying, harassment and unlawful conduct. The factual survey shall be conducted in accordance with the Norwegian Labor Inspection Authority’s guidelines for factual investigations.

The ombudsman’s repeated whistleblowing was concerned with incidents that happened while the National Police Immigration Unit was overloaded with asylum seekers.

Extraordinary efforts were required to handle the extraordinary situation, but there was also
ample opportunity for deviant behavior for personal enrichment and abuse of power and positions.

BACKGROUND FOR THE INVESTIGATION
In the period from August 2013 to April 2016, management at the police unit received a total of 15 notifications from whistleblowers. The warnings were related to claims about systematic abuse of the overtime system, deviant procurements and negative relationships causing harm to the psychosocial working milieu. In addition, claims were made about critical circumstances related to the use of private cars in the service, temporary employment, and the temporary staff’s role performance. The internal ombudsman for employee safety submitted seven of the alerts. In addition, on behalf of employees, the ombudsman provided another seven notifications. These fourteen notices targeted three executives in the police unit. In addition, one of the executives submitted a complaint about the ombudsman.

In December 2015, the ombudsman reported the same three executives to the special affairs unit for police affairs, which is the Norwegian Bureau for the Investigation of Police Affairs. The role of the bureau is to investigate cases where employees of the police or prosecuting authority are suspected of committing criminal offences in the course of duty. The bureau abandoned the notification with the argument that there was no reason to investigate whether a criminal offence had occurred. The bureau decision was appealed by the ombudsman to the Attorney General, arguing that there was insufficient case processing in the bureau, and that a thorough investigation should be conducted.

In autumn 2015 and spring 2016, the ombudsman went out in the media where he repeated the criticism of the three executives. The three executives have advocated criticism of the ombudsman and have perceived his repeated whistleblowing and other actions as harassment.
INVESTIGATION PROCESS

KPMG (2016) carried out 26 interviews with 23 persons. Among the interviewees were seven whistleblowers who had expressed concerns. Investigators had several meetings with local police union leaders and executives at the immigration unit. Investigators examined documents and data in systems related to overtime compensation. Documents regarding procurements were also examined. Thus, investigators have used both primary information and secondary information in their examinations. Primary information included interviews and visits of relevant scenes, while secondary information included law data, management documents, circulars, instructions, annual reports, data from payroll system and other documents.

Investigators developed an overview of all concerns expressed over time. They found that the concerns mainly were directed against three leading employees with accusations of systematic abuse of the overtime system, irregular procurements for personal use, one irregular hiring process, use of private car for unit work, and violations of the working climate.

Investigators found that very many employees had been compensated for hundreds of overtime hours in 2015. For some employees it was possible to almost double their regular salaries by overtime compensation.

Concerning irregular procurements, different kinds of tools had been purchased by the unit. Investigators were unable to establish whether the tools were used by the unit or privately by some of the leaders.

Concerning irregular hiring process, concerns had been expressed that a personal friend rather than the most qualified person had been offered a key position in the unit. Investigators were unable to reconstruct the past and past events, and thus unable to conclude whether or not irregularities had occurred.
Concerning the use of private car for job work, concerns were expressed that private cars were used for transportation of prisoners. Car owners were reimbursed by the unit at very high rates since prisoners were transported. Leader who had used their own cars argued that no police cars were available. Again, investigators were unable to reconstruct the past and past events, and thus unable to conclude whether or not improper use of private cars for immigration unit work had occurred.

Concerning the working climate, investigators did not blame managers, but suggest instead that there are serious conflicts involving the ombudsman (KPMG, 2016: 42):

Generally, the notifications and interviews show that characteristics are derogatory and negative without any specifications or evidence. The descriptions of leadership behavior appear to be somewhat vague. The leader has in turn rejected most allegations, but acknowledged that he had a demanding leadership style during the current period. The leader says that he has always had a positive attitude towards all employees and demonstrated that he has raised matters about wage increases for four of the five who were directly reporting to him in the period.

INVESTIGATION CONCLUSIONS

KPMG (2016) conclude that the allegations made against three executives are not justified in substance. The three executives have not violated the duty of loyalty to their employer. There are no facts providing evidence of abuse of the overtime system, deviant purchases, misleading employment or repeated use of private cars in service duty.

KPMG (2016: 2) draws the following conclusion about the ombudsman and whistleblower:

From September 2015 until summer 2016, the ombudsman’s notices, reports and use of media to promote his own views indicate that the accusations against the three were repeated, and that the accusations escalated severely. We have conducted two
interviews with the ombudsman, who in June 2016 chose to withdraw his explanations. The ombudsman has thus not wanted to contribute to help investigate matters that he himself had reported.

The repeated allegations and patterns of action of the ombudsman are in our view regarded as misconduct. In our view, a major part of the ombudsman’s conduct goes beyond the right to waive and the requirement for proper warning procedures. As of September 2015, this involves serious integrity violations of police employees who are particularly dependent on trust.

The ombudsman was a whistleblower, and he also communicated messages from other employees. His concerns were the original input to the investigation. Nevertheless, the ombudsman became the main focus of the examination, where investigators criticize his actions, as stated above and in the following quote from the report (KPMG, 2016: 44):

“Our inquiry shows that there has been a conflict relationship between the ombudsman on the one hand and Leader 1 and Leader 2 on the other side. The ombudsman has explained that the two leaders were famous for excessive overtime before they joined the police immigration unit. Leader 1 has indicated that the problems started when the ombudsman applied for, but was not appointed as a senior police officer in the spring of 2013. It was Leader 1 who made the decision. The ombudsman appealed the decision and claimed that there was revenge at him as ombudsman. His appeal was not successful. Leader 2 has indicated that the problems started when he took charge of organizational changes at the reception desk in the winter of 2015. Leading employee 3 was temporarily added to the reception desk during this period for six months. The ombudsman submitted a separate notice about these changes. The ombudsman has rejected the claims from both leaders.”
DISCUSSION

An issue for discussion here is the violation of protection of a whistleblower (Dugstad, 2017). In the United Kingdom, whistleblowers are protected by the Public Interest Disclosure Act. In the United States, protection varies depending on the issue of concern. In Norway, the Working Environment Act protects against reprisals. Instead of protecting the ombudsman as a whistleblower, the mandate from police management encouraged investigators to criticize the effects of the expressed concerns on the work climate in the police unit.

A number of aspects of the KPMG (2016) investigation deserve to be problematized:

- The investigation should be based on the concerns from whistleblowers and not on an implicit assumption that it is all about claim against claim and accusation against accusation.
- The ombudsman should never have been the subject of the investigation. Both in the role of ombudsman and in the role of whistleblower, he should be immune to such allegations from executives about whom he had already expressed concern as a whistleblower.
- The chief of police in the immigration unit was never interviewed by investigators. This is unfortunate, as she might have explained her role in the background when defining the mandate and monitoring the examination process.
- The private investigators express a number of negative opinions about the ombudsman without any hard facts or real evidence.

The fact that police immigration management were able to turn the focus away from notifications, concerns and whistleblowing and onto the whistleblowers by adding the second part in the mandate, is thought provoking. Even more thought provoking is the loyalty of fraud examiners to this second part of the mandate. It must have been pretty obvious that the police immigration management wanted attention away from their own potential
mismanagement in a difficult situation and over to those who pointed out weaknesses, mistakes and misconduct. As pointed out by many researchers in the past (e.g., Brooks and Button, 2011; Gottschalk, 2016; Schneider, 2006; Williams, 2005), the private investigation business is problematic as long as it is not regulated. While the result from an examination in terms of a report of investigation is no court ruling or legal decision, it nevertheless carries weight and does often have serious implications for persons involved (Gottschalk, 2016).

A local Norwegian law firm participated in the investigation. Law firm Haavind conducted the inquiry and wrote the report of investigation together with KPMG (2016). It is interesting to comment on the role of the law firm. The law firm Haavind was a subcontractor and a partner (according to the report’s own description). When the law firm was both a legal premise provider and also participated in the interviews with whistleblowers, it seems to undermine the trust that can be placed in the investigation report, since attorneys from the same firm shortly after presented themselves as representatives of the employer (National Police Immigration Unit). As employer representatives, attorneys from law firm Haavind were subjective in arguing personnel cases against individuals who had been interviewed in the (presumably objective) private internal investigation.

BLAME GAME HYPOTHESIS

The term blame game is often used to describe a phenomenon that happens in groups of people when something goes wrong. Essentially, all members of the group attempt to pass the blame on, absolving themselves of the responsibility of the issue. Lack of causal accounts increases disapproval ratings of the harm carried out by placing the blame of harmful acts on others. For example, by attributing corruption to an executive in the organization as a rotten apple, the suspect will feel betrayed by other executives who, in his opinion, belong to the rotten apple basket (Gottschalk, 2016).
External attributions place the cause of a negative event on external factors, absolving the account giver and the investigation client from personal responsibility. However, unstable attributions suggest that the cause of the negative event is unlikely to persist over time, and as such mitigate the severity of the predicament. Uncontrollable attributions suggest that the cause of the event is not within the control of the attributor, further removing any blame or responsibility for unjust act from the account giver (Lee and Robinson, 2000). The reasons for private internal investigations include lack of facts and lack of accountability. Nobody will blame oneself for the negative event. The account giver, the private investigator, absolves others from the blame and responsibility of the negative event. Even in cases of self-blame, investigations are required to ensure that the self-blame is justified. Self-blame is attributing a negative event to one’s behavior or disposition (Lee and Robinson, 2000). Some are too powerful to blame (Pontell et al., 2014). Status-related factors such as influential positions, upper-class family ties, and community roles often preclude perceptions of blameworthiness (Slyke and Bales, 2012).

From a principal-agent perspective, attributions for negative events may deflect blame away from the real perpetrators. Investigators are motivated to assume power and to project control over causal relationships. This motivation to appear in control might lead the account giver to use internal and controllable attributions in their accounts by deflecting blame. Blaming others is simply attractive when a negative event has occurred. When the blame game hypothesis is applied to the current case of the National Police Immigration Unit in Norway, we find many elements from the theory in the case. For example, by attributing management failures and organizational misbehavior to repeated concerns expressed by the ombudsman as a whistleblower, then executives in the unit are successful in engaging KPMG (2016) in removing attention away from themselves.
Not only do investigators from Haavind and KPMG turn their attention against whistleblowers and present accusations without evidence. At the same time they also acquit the client and the client’s executives from any wrongdoing. This surprising turn of events occurs without reference to the mandate and without factual evidence. When examiners found seemingly obvious deficiencies in the three leaders’ explanations, examiners choose not to pursue it, but instead turn the report against the ombudsman as the main whistleblower. This choice seems so unjustified that it alone undermines the legitimacy of the report. Ignoring gaps in the three leaders’ explanations concerning several dates seems to be a major misconduct by fraud examiners from Haavind and KPMG. Overall, the report of investigation seems biased to satisfy the client by blaming the ombudsman and whistleblower. However, we do only find partly support for the blame game hypothesis. While the ombudsman receives criticism for his behavior as a whistleblower in the KPMG (2016) report, he is never blamed for the original negative incidents for which executives were accused. Rather, KPMG (2016) found no grounds for the accusations.

CONCLUSION
This article has described the national police immigration unit, the background for the private internal investigation, and the findings from the investigation process. This article has presented a case study to raise awareness of potentially problematic fraud examiners concerning their possible lack of professionalism, integrity and objectivity in private internal investigations. At the same time, fraud examiners face dilemmas that police investigators can avoid. For example, there is a client with certain expectations that sometimes have to be met in order to get the final product accepted and paid for. In particular, the treatment of whistleblowers is a problematic issue in this case. A whistleblower is supposed to be protected against revenge and reprisals. However, as
illustrated by the case, a problematic behavior by the whistleblower, for example by repeating accusations and allegations, can cause the investigative attention to be turned away from reported concerns and over on the whistleblower.

The validity of some observations in this article can be challenged. Other researchers applying content analysis of the investigation report might arrive at different answers. Furthermore, there is no ideal process for a private internal investigation to which this particular investigation might be compared. There is always a contingent approach to an investigation, where the situation determines what to look for and how to look for it. However, fraud examiners should always put as much effort as possible into integrity, objectivity and accountability as well as avoidance of misplaced blame.

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